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January 21, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re:

Application of Yoshihiro SHIRAISHI, Tsutomu SUGIHARA and Mitsuru NUKUI

MACHINE TOOL

Assignee: NIPPEI TOYAMA CORPORATION

Our Ref. Q79542

Dear Sir:

Attached hereto is the application identified above comprising thirty-four (34) sheets of the specification, including the claims and abstract, seven (7) sheets of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims Independent claims Base Fee	<u>15</u> - 20 <u>1</u> - 3	=	_ x _ x	\$18.00 = \$86.00 =	\$.00 \$.00 \$770.00
TOTAL FILING FEE Recordation of Assignment					\$770.00 \$40.00
TOTAL FEE					\$810.00

The Office is hereby directed and authorized to charge the statutory filing fee of \$770.00 to Deposit Account No. 19-4880. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. § 1.16, 1.17 and 1.492 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

Country

Application No

Filing Date

Japan

2003-014021

January 22, 2003

The priority document will be filed at a later date.

Respectfully submitted, SUGHRUE MION, PLLC

Registration No. 23,063

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WASHINGTON OFFICE

SUGHRUE MION, PLLC

23373

CUSTOMER NUMBER

DM/tmm